



October 2004



SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

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Linda McCulloch, State Superintendent

This monthly newsletter is emailed to school districts, county superintendents, county treasurers, and auditors. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward this information to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

School Block Grant Distributed In November

On November 22, 2004, OPI will distribute seventy percent (70%) of the State School Block Grant under HB124 (Revenue code 3444) and the Combined School Block Grant under HB 424 (Revenue Code 3445) to districts. Payment amounts will match the anticipated revenues in each fund on the FY 2004-05 district budget forms. The remaining 30% will be paid in May 2005. Coops do not receive School Block Grants or Combined Block Grants. Contact Bonnie Maze, (406) 444-3249 or bmaze@state.mt.us.



MASBO Schedules "New Clerk's Workshop"

The Montana Association of School Business Officials (MASBO) will hold a 2-day session for new clerks (or anyone who is interested in the clerks' duties) on November 16 and 17, 2004 in Helena. To register, go to:
<http://www.masbo.com/New%20Clerk%20Brochure%20-%20Apr%2004.pdf>

This session, presented by veteran clerks from the MASBO organization, has gotten "rave reviews" from past participants. MASBO Contact:

Lynda Brannon, (406) 442-5599 or masbo@intch.com

Changes to FY04 Trustees' Financial Summary (TFS)

Need to submit changes on the TFS? Fax changes between line-items or schedules of changes in assets or long term debt on the FY04 TFS to Jim Oberembt at (406) 444-0509. (Sorry, we can't accept corrections that affect fund balances of budgeted funds. Those changes must be entered as prior period adjustments when you submit the FY05 report.)

A Big Thank You From Jim O

Thank you all very much for the flowers, cards, and calls during my recovery from brain surgery this summer. I had a small artery between the skull and brain burst which caused painful headaches. You're right, it was GASB 34's fault!! I really want a Big Thank You to go to my co-workers here at OPI. Thanks, Denise, for substituting for me during the OPI summer road show. Thanks, Maxine, Nica, and the many OPI'ers for making sure that Colleen and I didn't starve the week after the surgery. The dinners and lunches were delicious and a big help to us. After the doctor ordered fishing, I returned to work after Labor Day without any problems so far. Rats, back to GASB 34. Actually, it's really easy to return to work with OPI and MASBO people who are so wonderful and caring. Thanks again. -- Jim Oberembt, OPI

For questions or additional information, please contact:
Joan Anderson (406) 444-1960 or janderson@state.mt.us

Montana Codes Annotated (MCA) Online

Montana Codes Annotated (MCA) are available online! An easy way to search the codes is by clicking on the link below. Mark the link as a Favorite and you will have easy access the next time you need to do a search:

<http://www.opi.state.mt.s/masterMCASearch.html>

Supreme Court Reverses Impact Aid Injunction

Impact Aid districts should be aware that the court reversed its earlier injunction on the requirement to use the retirement fund to pay for benefits for staff paid from the Impact Aid fund.

In July, the court passed an injunction saying districts could use the retirement fund for the retirement costs related to staff paid using Impact Aid funds. On September 28, 2004, the court reversed that injunction. That means for the first quarter of the FY 2004-05 school year, the injunction allowed the retirement fund to be used. Starting with October, the retirement costs for staff paid using Impact Aid money must be paid using Impact Aid money.

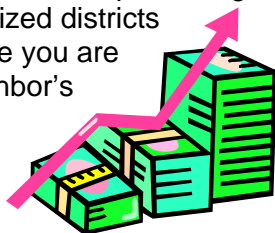
OPI's email regarding the change is posted at:
<http://www.opi.state.mt.us/Supt/NewsStories/0470B2097A.ncl.k>.

OPI Contact: Tal Redpath, (406) 444-3024 or
redpath@state.mt.us.

FY 2004-05 Budgets Posted

Auditors asking for a copy of the budget from OPI? Can't find your copy of the adopted budget? Wonder what other similar sized districts adopt as budgets? Or maybe you are just curious about your neighbor's budget.

OPI recently posted FY 2004-05 Final Adopted



Budgets in PDF format on the OPI website at:
<http://data.opi.state.mt.us/webinfo/maefairs/FY05%20Budgets/>

Find an elementary or high school district budget under the district's LE number filename. For example, Gardiner Elementary is under the file named "LE0614.pdf." Find LE numbers in the Directory of Montana Schools.

OPI Contact: Nica Carte, (406) 444-4401 or
ncarte@state.mt.us.

Budget Amendment Packets

If your enrollment increased more than 6% over the average enrollment in SY 2003-04, your district may be eligible for additional state funding.

OPI offers a packet of information about the budget amendment process for school districts:

<http://www.opi.state.mt.us/pdf/schoolfinance/forms/2002bapacket.pdf>

The packet is approximately 15 pages long and is dated September 2002. OPI Contact: Mike Waterman, (406) 444-4524 or
mwaterman@state.mt.us.

Workers' Comp Exemption

Whenever your school district contracts for services, you should require that the contractor furnish either proof of their own workers' comp coverage or an exemption certificate. Unless the coverage or exemption is provided by the contractor, the district may have significant risk of exposure to liability if the contractor is hurt while performing work for the district.

Under state law, an independent contractor is defined as follows:

"Independent contractor defined.

(1) An "independent contractor" is one who renders service in the course of an occupation **and:**

(a) has been and will continue to be free from control or direction over the performance of the services, both under the contract and in fact; and
(b) is engaged in an independently established trade, occupation, profession, or business.

(2) An individual performing services for remuneration is considered to be an employee under this chapter unless the requirements of subsection (1) are met."

A contractor who prefers not to have their own workers' comp coverage may apply to the Department of Labor for an exemption certificate. The School Finance website (Forms and Publications) links to this important application for an exemption certificate:

<http://erd.dli.state.mt.us/wcregs/wcrdocs/icform.pdf>

Remember, even work that does not seem dangerous can lead to accidents that cause injury and/or loss of income.

OPI Contact: Jim Oberembt, (406) 444-1257 or joberembt@state.mt.us.

Stay Connected to OPI Official E-mail

OPI uses its Official E-mail service as its primary vehicle for communicating with school district offices. Make sure that your Official E-mail service is updated to best serve your district. In order to set-up and maintain the e-mail service, districts must log onto their Official Email Account, and update the district e-mail address(es) to which the OPI messages will be forwarded. If this list is not updated when your district e-mail addresses change, the communication link will be broken. To forward the messages from your OPI account to your district email accounts, follow the instructions provided at <http://www.metnet.state.mt.us/autoforward.html>. If you need help, call Nica Carte at (406) 444-4401.



When are OPI payments made?

- 1) Grants -- On the 10th of each month;
- 2) School food program payments -- By the 25th of each month;
- 3) Direct state aid payments -- Between the 20th and the 25th, based on a set schedule.

All OPI payments are posted at:

<http://www.opi.state.mt.us/payments/index.html>

Bookmark that site!!!

Useful Websites

List of all Official OPI E-Mails:

http://www.metnet.state.mt.us/Official_Mail

OPI's GASB 34 Web Page:

<http://www.opi.state.mt.us/schoolfinance/gasb34.html>.

OPI's "Get Answers" searchable databases:

http://data.opi.state.mt.us/scripts/rightnow.cfg/php.exe/enduser/std_alp.php?p_sid=hAh5aMgg&p_lv_a=&p_li=&p_page=1&p_prod_lv1=2&p_prod_lv2=~any~&p_cat_lv1=~any~&p_search_text=&p_new_search=1&p_search_type=3&p_sort_by=dflt

Bus Safety and Driver Training Videos:

<http://www.opi.state.mt.us/pdf/pupiltransport/TrainingVideos.pdf>

School Finance forms and publications:

<http://www.opi.state.mt.us/schoolfinance/forms.html>

FP-14 Student Attendance Agreement

<http://www.opi.state.mt.us/PDF/SchoolFinance/forms/FP14Fillin.pdf>

FP-14A Special Tuition Rates (used with FP-14)

<http://www.opi.state.mt.us/PDF/SchoolFinance/forms/FP14AFillin.pdf>

2005 Elections Calendar: (PENDING)

Need more information about elections? Contact Mike Waterman at (406) 444-4524 or mwaterman@state.mt.us.

CFDA Numbers for Federal Grants:

<http://www.opi.state.mt.us/FederalPrograms/handbook.html> (Appendix F of the OPI State and Federal Grants Handbook)

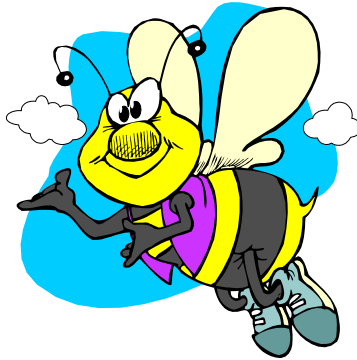
Let us know if you are looking for a particular form, and we'll do our best to provide it electronically!

Here's the Buzz....

The new School Finance Calendar is posted at:

<http://www.opi.state.mt.us/calendar/calendar.php?calendar=2>

The calendar contains due dates for fiscal reporting forms for OPI-administered grants, pupil transportation, budgets and trustees' reports, elections, etc.



Notice you can subscribe to the listserve to receive notice whenever the calendar is updated.

OPI Contact: Nica Carte, (406) 444-4401 or ncarte@state.mt.us.

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